

**TOWN OF LAMAR MUNICIPAL COURT  
LAMAR, SOUTH CAROLINA**

---

**State Auditor's Report on Applying  
Agreed-Upon Procedures – Underreported  
Court Fines, Fees, and Assessments  
June 30, 2008**



**TOWN OF LAMAR MUNICIPAL COURT  
LAMAR, SOUTH CAROLINA**

Table of Contents

PAGE

**STATE AUDITOR TRANSMITTAL LETTER**

- I. INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

1

**ATTACHMENT 1**

Schedule of Court Fines and Fees Over/(Under) Reported

*State of South Carolina*



*Office of the State Auditor*

1401 MAIN STREET, SUITE 1200  
COLUMBIA, S.C. 29201

RICHARD H. GILBERT, JR., CPA  
DEPUTY STATE AUDITOR

(803) 253-4160  
FAX (803) 343-0723

October 23, 2009

The Honorable Mark Sanford, Governor  
State of South Carolina  
Columbia, South Carolina

The Honorable Antionette Marra, Municipal Judge  
Town of Lamar  
Lamar, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Town of Lamar Municipal Court System for the period July 1, 2005 through June 30, 2008, was issued by Cline Brandt Kochenower & Co., P.A., Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard H. Gilbert, Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor

RHGjr/trb

Independent Accountants' Report on Applying Agreed-Upon Procedures

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor  
Office of the State Auditor  
Columbia, South Carolina

We have performed the procedures described below which were agreed to by the South Carolina Office of the State Auditor solely to determine if the Town of Lamar had underreported court fines, fees and assessments to the South Carolina State Treasurer's Office. The Town of Lamar is responsible for compliance with the requirements of the South Carolina Code of Laws and with the South Carolina Judicial Department memorandums. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**1. CALCULATION OF UNDERREPORTED ASSESSMENTS AND SURCHARGES**

- Using the State Treasurer Revenue Remittance forms and collections provided we calculated the fine, assessment and surcharge amounts in accordance with the South Carolina Code of Laws and the South Carolina Judicial Department memorandums. However, we were unable to determine the completeness of the records we were provided.
- Based on what we were provided, we compared our calculation to the amounts previously remitted on the State Treasurer's Revenue Remittance forms to determine if the Town had over/(under) remitted court fines, fees and assessments to the State Treasurer's Office.
- Based on what we were provided, we compared our calculation of court fines, fees and surcharge amounts with the amounts recorded to the Victim Assistance fund to determine if the Town had over/(under) remitted court assessments related to Victim Assistance.

The results of our procedures disclosed that the Town had under reported amounts due to the State and Victim Assistance fund. See Attachment 1 in the Accountants' Comments section of this report for further detail.

We were not engaged to, and did not conduct an audit the objective of which would be the expression of an opinion on compliance with the collection and distribution of court generated revenue at any level of court for the thirty-six months ended June 30, 2008 and, furthermore, we were not engaged to express an opinion on the effectiveness of the internal controls over compliance with the laws, rules and regulations described in paragraph one and the procedures of this report. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Lamar Town Council, Town Clerk of Court, Town Treasurer, State Treasurer, State Office of Victim Assistance, Chief Justice and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Cline Brandt Kochenower & Co. P.A.*

July 31, 2009

**TOWN OF LAMAR**  
 Schedule of Court Fines and Fees  
 For the 36 months ended June 30, 2008

Attachment 1

Allocation in Accordance with Judicial  
Department Memo

Allocation in Accordance  
with State Law

	<b>TOTAL</b>	<b>Law</b>		<b>Drug</b>								
	<b>COLLECTIONS</b>	<b>Enforement</b>	<b>DUI/\$12</b>	<b>DUI/\$100</b>	<b>Surcharge</b>	<b>Conviction</b>	<b>Fine &amp;</b>	<b>State</b>	<b>Victim</b>	<b>DUS</b>	<b>DUI</b>	
		<b>Surcharge</b>			<b>P 33.7</b>	<b>Surcharge</b>	<b>Assessment</b>	<b>Assessment</b>	<b>Services</b>	<b>Fine</b>	<b>PULLOUT</b>	<b>PULLOUT</b>
<b>Total Corrected Remittance Forms</b>												
April 2006 and Prior	\$	17,075.00	156.00	800.00	700.00	2,400.00		69,061.24	9,077.79	1,500.00	700.00	
May 2006 - June 2007		5,913.10	0.00	0.00	500.00	600.00		19,940.30	2,504.87	300.00	0.00	
July 2007 - June 2008		1,675.00	12.00	100.00	100.00	75.00		5,991.37	752.63	0.00	100.00	
July 2008 - June 2009		3,075.00	0.00	0.00	400.00	1,518.75		8,698.67	756.47	300.00	0.00	
Tickets not in Lawtrack		1,150.00	0.00	0.00	0.00	0.00		3,840.37	482.42	0.00	0.00	
<b>Total Corrected Remittance Forms</b>		<b>28,888.10</b>	<b>168.00</b>	<b>900.00</b>	<b>1,700.00</b>	<b>4,593.75</b>		<b>107,531.95</b>	<b>13,574.18</b>	<b>2,100.00</b>	<b>800.00</b>	
April 2006 and Prior		0.00	0.00	0.00	0.00	0.00		54,955.16	0.00	0.00	0.00	
May 2006 - June 2007		8,194.35	12.00	100.00	700.00	0.00		26,804.67	0.00	1,200.00	100.00	
July 2007 - June 2008		1,325.00	-	-	100.00	-		4,938.93	-	0.00	0.00	
July 2008 - June 2009		2,400.00	0.00	0.00	200.00	0.00		6,026.24	0.00	300.00	0.00	
<b>Total State Receipts</b>		<b>11,919.35</b>	<b>12.00</b>	<b>100.00</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>92,725.00</b>	<b>-</b>	<b>-</b>	<b>1,500.00</b>	<b>100.00</b>
Balance Due Victim Services:		18,167.93				4,593.75			13,574.18			
Balance Due State:	\$	34,731.70	16,968.75	156.00	800.00	700.00		14,806.95		600.00	700.00	
State Treasurer Revenue Remittance Form Line		K	G	H	J	O		L	N	F		